

STATE OF MICHIGAN  
COURT OF APPEALS

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CHARLES H. CARMAN, CAROL A.  
EICHSTADT, DARRYL A. EICHSTADT,  
THOMAS A. GREMEL, THERESA A.  
GREMEL, JOHN L. KUTILEK, REALPHA L.  
KUTILEK, WILLIAM G. MONAGHAN, HEIDI  
A. ROSS, CHRISTINE P. VERDON, and SUSAN  
WILSON,

UNPUBLISHED  
June 12, 2007

Petitioners-Appellants,

v

VILLAGE OF NORTHPORT and LEELANAU  
TOWNSHIP,

No. 269487  
Michigan Tax Tribunal  
LC No. 00-320861

Respondents-Appellees.

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Before: Fitzgerald, P.J., and Sawyer and O’Connell, JJ.

MEMORANDUM.

Petitioners appeal as of right from an order of the Tax Tribunal dismissing this case for lack of jurisdiction. We affirm. This case is being decided without oral argument under MCR 7.214(E).

Petitioners argue that the Tax Tribunal erred in dismissing their appeal for lack of jurisdiction on the ground that the appeal was filed before any hearing had been held to confirm the contemplated special assessments that petitioners seek to challenge. We disagree. Unless the appeal involves fraud, we review a Tax Tribunal decision to determine whether it “erred in applying the law or adopting a wrong legal principle.” *Ford Motor Co v Woodhaven*, 475 Mich 425, 438; 716 NW2d 247 (2006).

In relevant part, MCL 205.731(a) provides the Tax Tribunal with jurisdiction to review “a final decision, finding, ruling, determination, or order of an agency relating to . . . special assessments . . . .” The procedure for the confirmation of a special assessment roll is established in MCL 41.726, and MCL 41.726(3) provides, “After the confirmation of the special assessment roll, all assessments on that assessment roll shall be final and conclusive unless an action contesting an assessment is filed in a court of competent jurisdiction within 30 days after the date of confirmation.” Furthermore, MCL 211.746 provides that a notice of special assessment shall include a statement regarding the right to “file a written appeal of the special assessment with the

state tax tribunal within 30 days after the confirmation of the special assessment roll if that special assessment was protested at the hearing held for the purpose of confirming the roll.” Because petitioners appealed to the Tax Tribunal before the special assessment roll was filed, considered, and confirmed, the tribunal properly dismissed the premature appeal for lack of jurisdiction.

Affirmed.

/s/ E. Thomas Fitzgerald

/s/ David H. Sawyer

/s/ Peter D. O’Connell